SUPPLEMENTARY ESTIMATES NO. 2

2005 - 2006

Yukon
Finance

106-03806/

ESTIMATES

SUPPLEMENTARY NO. 2

2005 - 06

Prepared by:
Department of Finance
under the direction of
Management Board

1st Session of the 31st Legislature
Yukon Legislative Assembly
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Whitehorse, Yukon

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GLOSSARY

Accumulated Amortization	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
Accumulated Surplus	The combined amount of net financial resources and non-financial assets; which is also expressed as the difference between assets and liabilities. It is the cumulative excess of revenues over expenses. Since non-financial assets, including tangible capital assets, provide resources that the Government of Yukon can use in the future to accomplish its objectives, non-financial assets form part of the accumulated surplus.
Amortization	The systematic process of allocating the cost of tangible capital assets to expense for the periods in which they provide benefits. For the purpose of tangible capital asset accounting in the Government of Yukon, amortization is calculated using the straight-line method, which reflects a constant charge for the service over the asset's estimated useful life. This term is used interchangeably with depreciation and is generally understood to mean the same thing.
Deferred Capital Contribution	A contribution or funding received from a third party for the acquisition, development, construction or betterment of a tangible capital asset. A contribution includes tangible capital assets transferred from a third party to the Government of Yukon.
Disposals	Disposals of tangible capital assets may occur by sale, destruction, loss or abandonment. Upon disposal, the net book value of the asset is removed from the accounts.
Financial Assets	Assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations, e.g., cash, investments, accounts receivable, loans receivable, land held for sale, etc.
Liabilities	Financial obligations to outside organizations and individuals arising as a result of past transactions and events, e.g., accounts payable, long term debt, deferred revenues, and post-employment benefits.
Net Book Value	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
Net Financial Resources	The difference between financial assets and liabilities.
Non-financial Assets	Non-financial assets include tangible capital assets, prepaid expenses and inventories of supplies. These assets are resources that the Government of Yukon can use in the future to deliver government services or can be consumed in the normal course of operations.

Tangible Capital Assets

Physical assets that are acquired, constructed, or developed and:

- are held for use in the production or supply of goods or delivery of services;
- have useful lives extending beyond one fiscal year and are intended to be used on a continuing basis; and
- are not intended for sale in the ordinary course of operations.
- The major categories of tangible capital assets are:
  - Land
  - Buildings
  - Heavy Equipment
  - Operating Equipment
  - Vehicles
  - Computer hardware and software
  - Transportation infrastructure (including highways, bridges and airstrips)

Tangible capital assets do not include:

- assets acquired by Right, such as Crown lands, forests, water and mineral resources;
- works of art, historical treasures or heritage assets; and
- feasibility studies.

Tangible Capital Assets in Service

Assets currently being used in the production or supply of goods or the delivery of services.

Useful life

The estimate of the period over which a tangible capital asset is expected to be used by the Government. The useful life of a tangible capital asset, other than land, is finite and is normally the shortest of the physical, technological, commercial, and legal life. The life of a tangible capital asset may extend beyond the useful life of the tangible capital asset.

Work in Progress

Consists of construction or development of a tangible capital asset in progress that is not yet in use.

Write-down

A reduction in the cost of a tangible capital asset made when the value of future economic benefits associated with the asset is less than its net book value.

FINANCIAL SUMMARY - SURPLUS / (DEFICIT)
($000s)

	2005-06 VOTED TO DATE	CHANGE [1]	2005-06 REVISED VOTE
Revenue			
Territorial Revenue	87,228	(2,873)	84,355
Recoveries	137,364	3,245	140,609
Transfers from Canada	540,205	12,671	552,876
	764,797	13,043	777,840
Less Expenditures			
Operation and Maintenance Expenditures	593,916	1,486	595,402
Capital Expenditures	223,180	(218)	222,962
Loan Interest	360	0	360
	817,456	1,268	818,724
Effect of change in tangible capital assets			
Plus: Acquisitions	90,452	20,427	110,879
Less: Amortization expense	(29,970)	(495)	(30,465)
Less: Deferred capital contributions	(32,487)	(9,908)	(42,395)
Plus: Amortization of deferred capital contributions	14,227	11	14,238
Less: Write-downs and disposals	0	(290)	(290)
	42,222	9,745	51,967
Adjustments			
Plus: In-year estimate of year-end lapses	27,625	(709)	26,916
Surplus (Deficit) for the Year (A)	17,188	20,811	37,999
Accumulated Surplus, March 31, 2005 (B)	413,431	0	413,431
Accumulated Surplus, March 31, 2006 (A + B)	430,619	20,811	451,430

FINANCIAL SUMMARY - FINANCIAL POSITION
($000s)

	2005-06 VOTED TO DATE	CHANGE[1]	2005-06 REVISED VOTE
Net Financial Resources			
Surplus (Deficit) for the Year	17,188	**20,811**	**37,999**
Effect of change in tangible capital assets			
Less: Acquisitions	(90,452)	**(20,427)**	**(110,879)**
Plus: Amortization expense	29,970	**495**	**30,465**
Plus: Deferred capital contributions	32,487	**9,908**	**42,395**
Less: Amortization of deferred capital contributions	(14,227)	**(11)**	**(14,238)**
Plus: Write-downs and disposals	0	**290**	**290**
	(42,222)	**(9,745)**	**(51,967)**
Increase (decrease) in net financial resources	(25,034)	**11,066**	**(13,968)**
Net Financial Resources, beginning of the year	48,239	**0**	**48,239**
Net Financial Resources, end of the year (A)	23,205	**11,066**	**34,271**
Non-Financial Assets			
Net opening balance, beginning of the year	365,192	**0**	**365,192**
Plus: Effect of change in tangible capital assets	42,222	**9,745**	**51,967**
Net non-financial resources, end of the year (B)	407,414	**9,745**	**417,159**
Accumulated Surplus, March 31, 2006 (A + B)	430,619	**20,811**	**451,430**

(1) The 2005-06 Supplementary Estimates No. 2 document serves two purposes: i) it details expenditure changes requiring appropriation authority, and ii) it provides updated information on the financial position of the Government.

NET EXPENDITURES SUMMARY
($000s)

	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
NET EXPENDITURES:			
OPERATION AND MAINTENANCE:			
Gross Budgetary Expenditures	593,916	**1,486**	595,402
Less: Recoveries	62,361	**(1,464)**	60,897
NET O & M EXPENDITURES	531,555	**2,950**	534,505
CAPITAL:			
Gross Budgetary Expenditures	223,180	**(218)**	222,962
Less: Recoveries	74,450	**4,709**	79,159
NET CAPITAL EXPENDITURES	148,730	**(4,927)**	143,803
LOAN INTEREST:			
Gross Budgetary Expenditures	360	**0**	360
Less: Recoveries	553	**0**	553
NET LOAN INTEREST	(193)	**0**	(193)
TOTAL BUDGETARY EXPENDITURES:			
Gross Budgetary Expenditures	817,456	**1,268**	818,724
Less: Recoveries	137,364	**3,245**	140,609
NET BUDGETARY EXPENDITURES	680,092	**(1,977)**	678,115
LOAN PRINCIPAL:			
Gross Expenditures	0	**0**	0
Less: Recoveries	795	**0**	795
NET LOAN PRINCIPAL	(795)	**0**	(795)
LOAN CAPITAL:			
Gross Expenditures	5,000	**0**	5,000
Less: Recoveries	5,000	**0**	5,000
NET LOAN CAPITAL	0	**0**	0

REVENUE SUMMARY
($000s)

	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
TERRITORIAL REVENUE [1]			
Tax Revenue	62,063	**(1,777)**	60,286
Other Revenue	25,165	**(1,096)**	24,069
TOTAL TERRITORIAL REVENUE	87,228	**(2,873)**	84,355
RECOVERIES [2]			
Operation and Maintenance	62,361	**(1,464)**	60,897
Capital	74,450	**4,709**	79,159
Loan Interest	553	**0**	553
TOTAL RECOVERIES	137,364	**3,245**	140,609
TRANSFERS FROM CANADA [3]			
Grant from Canada	494,140	**0**	494,140
Canada Health Transfer	22,665	**(1,378)**	21,287
Other Health Care Transfers			
- Northern Health Accord	6,667	**0**	6,667
- Territorial Health Access Fund	5,930	**403**	6,333
- Canada Health and Social Transfer Supplemental Trust	463	**0**	463
- Wait Times Reduction	610	**7**	617
- Public Health and Immunization Trust	137	**0**	137
- Health Reform Trust	0	**(12)**	(12)
- Prior Years'	0	**99**	99
Canada Social Transfer	9,593	**(449)**	9,144
Early Learning and Child Care Trust	0	**668**	668
Northern Strategy Trust	0	**13,333**	13,333
TOTAL TRANSFERS FROM CANADA	540,205	**12,671**	552,876
Effect of change in tangible capital assets			
Less: Deferred Capital Contributions	(32,487)	**(9,908)**	(42,395)
Plus: Amortization of Deferred Capital Contributions	14,227	**11**	14,238
TOTAL REVENUE	746,537	**3,146**	749,683

(1) Excludes Yukon Development Corporation.
(2) Includes recoveries from Canada.
(3) Excludes recoveries from Canada.

OPERATION AND MAINTENANCE
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
01	Yukon Legislative Assembly	4,053	**0**	4,053
24	Elections Office	276	**0**	276
23	Office of the Ombudsman	426	**0**	426
02	Executive Council Office	18,273	**(735)**	17,538
51	Community Services	50,313	**450**	50,763
07	Economic Development	6,702	**0**	6,702
03	Education	106,339	**0**	106,339
53	Energy, Mines and Resources	37,652	**(58)**	37,594
52	Environment	20,210	**0**	20,210
12	Finance	5,219	**1,080**	6,299
15	Health and Social Services	178,257	**191**	178,448
55	Highways and Public Works	76,265	**551**	76,816
08	Justice	39,498	**7**	39,505
10	Public Service Commission	22,166	**0**	22,166
54	Tourism and Culture	15,217	**0**	15,217
11	Women's Directorate	882	**0**	882
22	Yukon Development Corporation	one dollar	**0**	one dollar
18	Yukon Housing Corporation	12,168	**0**	12,168
19	Yukon Liquor Corporation	one dollar	**0**	one dollar
Total Expenditures		593,916	**1,486**	595,402

OPERATION AND MAINTENANCE
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
01	Yukon Legislative Assembly	0	**0**	0
24	Elections Office	6	**0**	6
23	Office of the Ombudsman	0	**0**	0
02	Executive Council Office	5,890	**(1,083)**	4,807
51	Community Services	3,768	**(27)**	3,741
07	Economic Development	10	**0**	10
03	Education	3,704	**0**	3,704
53	Energy, Mines and Resources	12,555	**(412)**	12,143
52	Environment	1,271	**0**	1,271
12	Finance	16	**0**	16
15	Health and Social Services	18,671	**51**	18,722
55	Highways and Public Works	3,723	**0**	3,723
08	Justice	2,326	**7**	2,333
10	Public Service Commission	45	**0**	45
54	Tourism and Culture	437	**0**	437
11	Women's Directorate	0	**0**	0
22	Yukon Development Corporation	0	**0**	0
18	Yukon Housing Corporation	9,939	**0**	9,939
19	Yukon Liquor Corporation	0	**0**	0
Total Recoveries		62,361	**(1,464)**	60,897

CAPITAL
EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
01	Yukon Legislative Assembly	40	**0**	40
24	Elections Office	5	**0**	5
23	Office of the Ombudsman	14	**0**	14
02	Executive Council Office	825	**3,141**	3,966
51	Community Services	57,751	**(2,022)**	55,729
07	Economic Development	12,078	**0**	12,078
03	Education	21,906	**(3,556)**	18,350
53	Energy, Mines and Resources	6,782	**0**	6,782
52	Environment	3,609	**(900)**	2,709
12	Finance	303	**0**	303
15	Health and Social Services	12,984	**(1,573)**	11,411
55	Highways and Public Works	83,780	**4,656**	88,436
08	Justice	2,185	**36**	2,221
10	Public Service Commission	52	**0**	52
54	Tourism and Culture	5,822	**0**	5,822
11	Women's Directorate	10	**0**	10
22	Yukon Development Corporation	0	**0**	0
18	Yukon Housing Corporation	15,034	**0**	15,034
Total Expenditures		223,180	**(218)**	222,962

CAPITAL
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
($000s)

VOTE	DEPARTMENT / CORPORATION	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
01	Yukon Legislative Assembly	0	**0**	0
24	Elections Office	0	**0**	0
23	Office of the Ombudsman	0	**0**	0
02	Executive Council Office	0	**0**	0
51	Community Services	19,945	**(892)**	19,053
07	Economic Development	100	**0**	100
03	Education	217	**0**	217
53	Energy, Mines and Resources	1,452	**0**	1,452
52	Environment	22	**0**	22
12	Finance	250	**(250)**	0
15	Health and Social Services	2,389	**568**	2,957
55	Highways and Public Works	37,052	**5,283**	42,335
08	Justice	-138	**0**	138
10	Public Service Commission	0	**0**	0
54	Tourism and Culture	391	**0**	391
11	Women's Directorate	0	**0**	0
22	Yukon Development Corporation	0	**0**	0
18	Yukon Housing Corporation	12,494	**0**	12,494
Total Recoveries		74,450	**4,709**	79,159

TERRITORIAL REVENUE SUMMARY BY SOURCE
($000s)

	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
TAX REVENUE			
Personal Income Tax	36,909	**2,000**	38,909
Corporate Income Tax	5,777	**(3,600)**	2,177
Property Tax	2,362	**49**	2,411
Grant-in-Lieu of Property Tax	200	**(26)**	174
Fuel Oil Tax - Diesel	2,624	**0**	2,624
Fuel Oil Tax - Other	4,070	**(200)**	3,870
Insurance Premium Tax	1,400	**0**	1,400
Tobacco Tax	6,100	**0**	6,100
Liquor Tax	2,621	**0**	2,621
TOTAL TAX REVENUE	62,063	**(1,777)**	60,286
OTHER REVENUE			
Liquor Profit	4,709	**0**	4,709
Investment Income and Other Interest	2,191	**1,437**	3,628
Licences, Fees, Registrations and Permits:			
Motor Vehicle	3,048	**(39)**	3,009
Game and Campground	892	**0**	892
Business and Professional	1,976	**0**	1,976
Lands, Mines and Forestry	904	**0**	904
Other	789	**6**	795
Oil and Gas Resource Revenue	9,016	**(2,500)**	6,516
Land and Mineral Leases and Royalties	263	**0**	263
Fines	408	**0**	408
Gain on Sale of Land	141	**0**	141
Aviation Operations	729	**0**	729
Miscellaneous	99	**0**	99
TOTAL OTHER REVENUE	25,165	**(1,096)**	24,069
TOTAL TERRITORIAL REVENUE [1]	87,228	**(2,873)**	84,355

(1) Excludes Yukon Development Corporation.

TERRITORIAL REVENUE SUMMARY BY DEPARTMENT / CORPORATION ($000s)

VOTE	DEPARTMENT / CORPORATION	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
01	Yukon Legislative Assembly	0	**0**	0
24	Elections Office	0	**0**	0
23	Office of the Ombudsman	0	**0**	0
02	Executive Council Office	15	**0**	15
51	Community Services	7,913	**(79)**	7,834
07	Economic Development	0	**0**	0
03	Education	26	**0**	26
53	Energy, Mines and Resources	10,354	**(2,500)**	7,854
52	Environment	918	**0**	918
12	Finance	58,916	**(300)**	58,616
15	Health and Social Services	42	**0**	42
55	Highways and Public Works	884	**6**	890
08	Justice	608	**0**	608
10	Public Service Commission	0	**0**	0
54	Tourism and Culture	222	**0**	222
11	Women's Directorate	0	**0**	0
22	Yukon Development Corporation	0	**0**	0
18	Yukon Housing Corporation	0	**0**	0
19	Yukon Liquor Corporation	7,330	**0**	7,330
Total Territorial Revenue		87,228	**(2,873)**	84,355

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION
($000s)

	2005-06 REVISED VOTE
Beginning of the Year	
Cost of Tangible Capital Assets in service	1,038,386
Accumulated amortization	(319,763)
Net book value	718,623
Work-in-progress	47,353
Total Net Book Value and Work-in-Progress	765,976
Changes during the Year	
Cost of Tangible Capital Assets	
Acquisitions	22,791
Work-in-progress put in service during year	26,462
Disposals	(337)
Accumulated amortization	
Amortization Expense	(30,465)
Disposals	241
Work-in-progress	
Acquisitions	87,894
Work-in-progress put in service during year	(26,462)
End of the Year	
Cost of Tangible Capital Assets in service	1,087,302
Accumulated amortization	(349,987)
Net book value	737,315
Work-in-progress	108,785
Total Net Book Value and Work-in-Progress	846,100
Deferred Capital Contributions	
Balance, beginning of the year	(428,063)
Additions	(42,395)
Amortization of deferred capital contributions	14,238
Balance, end of the year	(456,220)

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EXECUTIVE COUNCIL OFFICE

Yukon
Government

VOTE 02
EXECUTIVE COUNCIL OFFICE

MINISTER

Hon. D. Fentie

DEPUTY MINISTER

J. Moodie

DEPARTMENTAL OBJECTIVES

- To advise and support Cabinet and departments in corporate decision-making and activities.
- To build and support effective relationships with First Nations and other governments.
- To deliver programs and services in support of aboriginal languages, development assessment, water licensing and youth.

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	18,273	**(735)**	17,538
Amortization Expense	8	**0**	8
Operation and Maintenance Recoveries	5,890	**(1,083)**	4,807
Revenue	15	**0**	15
Capital Expenditures	825	**3,141**	3,966
Capital Recoveries	0	**0**	0

EXECUTIVE COUNCIL OFFICE

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
LAND CLAIMS AND IMPLEMENTATION SECRETARIAT	8,372	**(735)**	7,637
TOTAL OF OTHER O&M PROGRAMS	9,901	**0**	9,901
TOTAL O&M EXPENDITURES	18,273	**(735)**	17,538
OPERATION AND MAINTENANCE RECOVERIES			
LAND CLAIMS AND IMPLEMENTATION SECRETARIAT			
Implementation - Government of Canada	4,790	**(1,083)**	3,707
TOTAL OF OTHER O&M RECOVERIES	1,100	**0**	1,100
TOTAL O&M RECOVERIES	5,890	**(1,083)**	4,807
CAPITAL EXPENDITURES			
LAND CLAIMS AND IMPLEMENTATION SECRETARIAT			
Land Claims and Implementation Secretariat			
Land Development Costs	one dollar	**3,141**	3,141
TOTAL OF OTHER CAPITAL PROJECTS	825	**0**	825
TOTAL CAPITAL EXPENDITURES	825	**3,141**	3,966

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COMMUNITY SERVICES

Yukon
Government

VOTE 51
DEPARTMENT OF COMMUNITY SERVICES

MINISTER

Hon. G. Hart

DEPUTY MINISTER

M. Tremblay

DEPARTMENTAL OBJECTIVES

- To promote sustainable healthy communities by supporting local governments, community organizations, and the volunteer sector; encouraging active living through sport and recreation; and directly providing community services, planning and zoning, property assessment and taxation, infrastructure, and land development.
- To protect public safety through driver and vehicle programs; to provide community educational opportunities through public library programs; and to promote bilingual information services to the public and Yukon Government departments.
- To support the health, safety, and the protection of the public through programs such as the application of minimum building, electrical, and mechanical codes; equitable and responsible employment practices; and orderly and accountable professional and commercial activity.
- To protect broad consumer interests through the provision of education, information, and enforcement services.
- To assist and enable communities and people to protect themselves from the threat of wildland fire, structural fire, and other emergencies or disasters through the provision and administration of wildland fire, structural fire, and emergency preparedness programs.
- To work in partnership with the Yukon Housing Corporation and the Yukon Liquor Corporation to support community development and facilitate the delivery of Territorial Agent services in Yukon communities.

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	50,313	**450**	50,763
Amortization Expense	810	**(28)**	782
Operation and Maintenance Recoveries	3,768	**(27)**	3,741
Revenue	7,917	**(69)**	7,848
Capital Expenditures	57,751	**(2,022)**	55,729
Capital Recoveries	19,945	**(892)**	19,053

COMMUNITY SERVICES

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
COMMUNITY DEVELOPMENT	28,552	**450**	29,002
TOTAL OF OTHER O&M PROGRAMS	21,761	**0**	21,761
TOTAL O&M EXPENDITURES	50,313	**450**	50,763
OPERATION AND MAINTENANCE RECOVERIES			
PROTECTIVE SERVICES			
Emergency Measures	139	**(27)**	112
TOTAL OF OTHER O&M RECOVERIES	3,629	**0**	3,629
TOTAL O&M RECOVERIES	3,768	**(27)**	3,741
REVENUE			
COMMUNITY DEVELOPMENT			
Interest on Local Improvement	166	**(63)**	103
General Property Tax	2,362	**49**	2,411
Grant-in-Lieu	200	**(26)**	174
CONSUMER AND SAFETY SERVICES			
Commercial Vehicle Licences	1,614	**(94)**	1,520
Miscellaneous Motor Vehicle Revenue	305	**55**	360
TOTAL OF OTHER REVENUE	3,266	**0**	3,266
Amortization of Deferred Capital Contributions	4	**10**	14
TOTAL REVENUE	7,917	**(69)**	7,848

COMMUNITY SERVICES

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
CAPITAL EXPENDITURES			
CORPORATE SERVICES			
Office Furniture, Equipment, Systems and Space	1,205	**29**	1,234
COMMUNITY DEVELOPMENT			
Community Infrastructure			
Water Supply, Treatment and Storage	193	**278**	471
Sewage Treatment and Disposal	1,789	**(29)**	1,760
Road/Streets Upgrade	205	**100**	305
Canadian Strategic Infrastructure Fund Projects	3,800	**(2,900)**	900
Extra-ordinary Non-recoverable Funding for Canadian Strategic Infrastructure Fund Projects - Dawson Sewage Treatment	0	**500**	500
Land Development			
Industrial	50	**35**	85
Residential	9,135	**(35)**	9,100
TOTAL OF OTHER CAPITAL PROJECTS	41,374	**0**	41,374
TOTAL CAPITAL EXPENDITURES	57,751	**(2,022)**	55,729
CAPITAL RECOVERIES			
PROTECTIVE SERVICES			
Emergency Measures	20	**5**	25
COMMUNITY DEVELOPMENT			
Canadian Strategic Infrastructure Fund			
- Government of Canada	1,900	**(1,475)**	425
- Village of Carmacks	0	**30**	30
Canada/Yukon Infrastructure Agreement			
- Carcross Sewage Lagoon	0	**548**	548
Land Development Cost Recovery			
- Industrial	50	**35**	85
- Residential	9,135	**(35)**	9,100
TOTAL OF OTHER CAPITAL RECOVERIES	8,840	**0**	8,840
TOTAL CAPITAL RECOVERIES	19,945	**(892)**	19,053

EDUCATION

Yukon
Government

VOTE 03
DEPARTMENT OF EDUCATION

MINISTER

Hon. J. Edzerza

DEPUTY MINISTER

G. McDevitt

DEPARTMENTAL OBJECTIVE

- To ensure effective life-long learning opportunities are available for all Yukon people so they may participate effectively in work and their communities. This is to be achieved through planning, developing, implementing and evaluating:
  - elementary and secondary education for all school age children;
  - Native language education programs and the training of Aboriginal languages teachers;
  - French language programs for school age children; and
  - adult training, education and labour force development programs.

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	106,339	**0**	106,339
Amortization Expense	5,166	**(9)**	5,157
Operation and Maintenance Recoveries	3,704	**0**	3,704
Revenue	156	**0**	156
Capital Expenditures	21,906	**(3,556)**	18,350
Capital Recoveries	217	**0**	217

EDUCATION

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
EDUCATION SUPPORT SERVICES	13,094	**(81)**	13,013
ADVANCED EDUCATION	21,702	**81**	21,783
TOTAL OF OTHER O&M PROGRAMS	71,543	**0**	71,543
TOTAL O&M EXPENDITURES	106,339	**0**	106,339
CAPITAL EXPENDITURES			
PUBLIC SCHOOLS			
Facility Construction and Maintenance			
Teslin School Renovations/New Gymnasium	2,507	**(2,432)**	75
Tantalus School Replacement	5,677	**(1,500)**	4,177
ADVANCED EDUCATION			
Yukon College - School of Visual Arts	0	**376**	376
TOTAL OF OTHER CAPITAL PROJECTS	13,722	**0**	13,722
TOTAL CAPITAL EXPENDITURES	21,906	**(3,556)**	18,350

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ENERGY, MINES AND RESOURCES

Yukon
Government

VOTE 53
DEPARTMENT OF ENERGY, MINES AND RESOURCES

MINISTER

Hon. A. Lang

DEPUTY MINISTER

A. Robertson

DEPARTMENTAL OBJECTIVES

- Responsibly manage Yukon's natural resources and ensure integrated resource and land use.
- Promote investment in and responsible development of Yukon's mineral, energy, forestry, agriculture and land resources.
- Provide strategic leadership for natural resource policy and planning.
- Continue the integration and operational transition of the Department of Indian Affairs and Northern Development's (DIAND's) resource management programs and other implementation initiatives pursuant to the Devolution Transfer Agreement (DTA).

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	37,652	**(58)**	37,594
Amortization Expense	90	**0**	90
Operation and Maintenance Recoveries	12,555	**(412)**	12,143
Revenue	10,387	**(2,500)**	7,887
Capital Expenditures	6,782	**0**	6,782
Capital Recoveries	1,452	**0**	1,452

ENERGY, MINES AND RESOURCES

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
ENERGY AND CORPORATE POLICY	1,851	**367**	2,218
OIL AND GAS AND MINERAL RESOURCES	21,135	**(750)**	20,385
YUKON PLACER REGIME SECRETARIAT	0	**325**	325
TOTAL OF OTHER O&M PROGRAMS	14,666	**0**	14,666
TOTAL O&M EXPENDITURES	37,652	**(58)**	37,594
OPERATION AND MAINTENANCE RECOVERIES			
ENERGY AND CORPORATE POLICY			
Energy Solutions Centre - Yukon Development Corporation	0	**250**	250
OIL AND GAS AND MINERAL RESOURCES			
Assessment and Abandoned Mines			
Type II Mine Sites - DIAND	11,915	**(768)**	11,147
YUKON PLACER REGIME SECRETARIAT			
Yukon Placer Regime Secretariat - Fisheries and Oceans Canada	0	**106**	106
TOTAL OF OTHER O&M RECOVERIES	640	**0**	640
TOTAL O&M RECOVERIES	12,555	**(412)**	12,143
REVENUE			
OIL AND GAS AND MINERAL RESOURCES			
Oil and Gas Management			
Oil and Gas Resource Revenue - Royalties	9,000	**(2,500)**	6,500
TOTAL OF OTHER REVENUE	1,387	**0**	1,387
TOTAL REVENUE	10,387	**(2,500)**	7,887

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ENVIRONMENT

Yukon
Government

VOTE 52
DEPARTMENT OF ENVIRONMENT

MINISTER

Hon. D. Fentie

DEPUTY MINISTER

E. Huebert

DEPARTMENTAL OBJECTIVE

- To ensure that the natural resources and the environment of the Yukon are managed and used in accordance with government policy by:
  - maintaining and enhancing the quality of the Yukon's environment for present and future generations through ecosystem-based management, conservation of resources and protection and maintenance of biodiversity;
  - implementing the principles of the Yukon Conservation Strategy;
  - ensuring that Yukon people have the opportunity to be involved in the development and review of departmental programs, policies, legislation and regulations through open and meaningful communication and participatory processes;
  - managing natural resources in a manner that promotes integration with other sectors including economic development, so that optimum benefits can be derived for all Yukon people;
  - participating in national and international measures designed to enhance environmental quality and encourage sustainable use of natural resources;
  - integrating, implementing and managing additional authorities and responsibilities in water resource and environmental management; and
  - undertaking resource management activities that meet the Government of Yukon's obligations and respect the rights of aboriginal people and relationships established through land claims and self-government agreements.

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	20,210	**0**	20,210
Amortization Expense	154	**(25)**	129
Operation and Maintenance Recoveries	1,271	**0**	1,271
Revenue	918	**0**	918
Capital Expenditures	3,609	**(900)**	2,709
Capital Recoveries	22	**0**	22

ENVIRONMENT

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
CAPITAL EXPENDITURES			
CORPORATE SERVICES			
Lands and Facilities			
Tombstone Park Interpretive Centre	1,083	**(900)**	183
TOTAL OF OTHER CAPITAL PROJECTS	2,526	**0**	2,526
TOTAL CAPITAL EXPENDITURES	3,609	**(900)**	2,709

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FINANCE

Yukon
Government

VOTE 12
DEPARTMENT OF FINANCE

MINISTER

Hon. D. Fentie

DEPUTY MINISTER

B. McLennan

DEPARTMENTAL OBJECTIVE

- To ensure that the financial resources of the Government of Yukon are managed in a manner that meets the priorities of the Government and complies with the statutes.

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	5,219	**1,080**	6,299
Amortization Expense	4	**0**	4
Operation and Maintenance Recoveries	16	**0**	16
Revenue	58,916	**(300)**	58,616
Capital Expenditures	303	**0**	303
Capital Recoveries	250	**(250)**	0

FINANCE

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
TREASURY	4,745	**1,080**	5,825
TOTAL OF OTHER O&M PROGRAMS	474	**0**	474
TOTAL O&M EXPENDITURES	5,219	**1,080**	6,299
REVENUE			
TAXATION REVENUE			
Personal Income Tax	36,909	**2,000**	38,909
Corporate Income Tax	5,777	**(3,600)**	2,177
Fuel Oil Tax - Other	4,070	**(200)**	3,870
OTHER REVENUE			
Banking and Investment	2,000	**1,500**	3,500
TOTAL OF OTHER REVENUE	10,160	**0**	10,160
TOTAL REVENUE	58,916	**(300)**	58,616

FINANCE

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
CAPITAL EXPENDITURES			
TREASURY			
Loan Guarantee Contingency	250	**(250)**	0
Bad Debts Expense (Capital Loans)	one dollar	**250**	250
TOTAL OF OTHER CAPITAL PROJECTS	53	**0**	53
TOTAL CAPITAL EXPENDITURES	303	**0**	303
CAPITAL RECOVERIES			
TREASURY			
Loan Guarantee Contingency	250	**(250)**	0
TOTAL CAPITAL RECOVERIES	250	**(250)**	0

HEALTH AND SOCIAL SERVICES

Yukon
Government

VOTE 15
DEPARTMENT OF HEALTH AND SOCIAL SERVICES

MINISTER

Hon. B. Cathers

DEPUTY MINISTER

J. Greschner

DEPARTMENTAL OBJECTIVE

- To work with the community to ensure quality health and social services for Yukoners. This will be achieved by helping individuals acquire the skills to live responsible, active, healthy and independent lives; and by providing a range of accessible, sustainable services that assist individuals, families and communities to reach their full potential.

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	178,257	**191**	178,448
Amortization Expense	2,175	**448**	2,623
Operation and Maintenance Recoveries	18,671	**51**	18,722
Revenue	1,422	**2**	1,424
Capital Expenditures	12,984	**(1,573)**	11,411
Capital Recoveries	2,389	**568**	2,957

HEALTH AND SOCIAL SERVICES

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
POLICY, PLANNING AND ADMINISTRATION	5,077	**140**	5,217
HEALTH SERVICES	94,101	**51**	94,152
TOTAL OF OTHER O&M PROGRAMS	79,079	**0**	79,079
TOTAL O&M EXPENDITURES	178,257	**191**	178,448
OPERATION AND MAINTENANCE RECOVERIES			
HEALTH SERVICES			
Environmental Health - Health Canada	0	**12**	12
Community Nursing - Mentorship/Training - Health Canada	0	**39**	39
TOTAL OF OTHER O&M RECOVERIES	18,671	**0**	18,671
TOTAL O&M RECOVERIES	18,671	**51**	18,722

HEALTH AND SOCIAL SERVICES

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
CAPITAL EXPENDITURES			
SOCIAL SERVICES			
Continuing Care			
- Renovations and Equipment	1,165	**219**	1,384
Multi-level Care Facility - Watson Lake	5,200	**(2,360)**	2,840
HEALTH SERVICES			
Community Health Programs			
- Renovations and Equipment	103	**8**	111
Primary Health Care Transition Fund	1,096	**560**	1,656
TOTAL OF OTHER CAPITAL PROJECTS	5,420	**0**	5,420
TOTAL CAPITAL EXPENDITURES	12,984	**(1,573)**	11,411
CAPITAL RECOVERIES			
HEALTH SERVICES			
Community Health Programs			
- Renovations and Equipment	38	**8**	46
Primary Health Care Transition Fund	1,096	**560**	1,656
TOTAL OF OTHER CAPITAL RECOVERIES	1,255	**0**	1,255
TOTAL CAPITAL RECOVERIES	2,389	**568**	2,957

HIGHWAYS AND PUBLIC WORKS

Yukon
Government

VOTE 55
DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS

MINISTER

Hon. G. Hart

DEPUTY MINISTER

J. Stecyk

DEPARTMENTAL OBJECTIVES

- To support government program delivery through procurement and management services.
- To serve the public by managing and regulating transportation infrastructure, systems and programs.
- To serve the public and support government departments by developing and maintaining building, transportation and technology infrastructure.
- To provide and promote French language services to government departments and the Yukon public in accordance with the Yukon Languages Act.

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	76,265	**551**	76,816
Amortization Expense	20,475	**0**	20,475
Operation and Maintenance Recoveries	3,723	**0**	3,723
Revenue	13,563	**6**	13,569
Capital Expenditures	83,780	**4,656**	88,436
Capital Recoveries	37,052	**5,283**	42,335

HIGHWAYS AND PUBLIC WORKS

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
CORPORATE SERVICES	4,588	7	4,595
INFORMATION AND COMMUNICATIONS TECHNOLOGY	7,320	(23)	7,297
TRANSPORTATION DIVISION	43,680	567	44,247
TOTAL OF OTHER O&M PROGRAMS	20,677	0	20,677
TOTAL O&M EXPENDITURES	76,265	551	76,816
REVENUE			
TRANSPORTATION DIVISION			
Highway Information Signs/Permits	8	6	14
TOTAL OF OTHER REVENUE	13,555	0	13,555
TOTAL REVENUE	13,563	6	13,569

HIGHWAYS AND PUBLIC WORKS

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
CAPITAL EXPENDITURES			
INFORMATION AND COMMUNICATIONS TECHNOLOGY			
Corporate Computer Equipment and Systems	3,193	**6**	3,199
TRANSPORTATION DIVISION			
Transportation Facilities			
Transportation Facilities and Equipment	2,013	**126**	2,139
Transportation Planning and Engineering			
Transportation Planning and Engineering	1,250	**6**	1,256
Highway Construction			
Non-YG Funded:			
Alaska Highway			
- Shakwak	24,450	**5,000**	29,450
- Canadian Strategic Infrastructure Fund	11,863	**(60)**	11,803
YG Funded:			
Alaska Highway	100	**(50)**	50
Klondike Highway	1,059	**280**	1,339
Campbell Highway	3,497	**(50)**	3,447
Pavement Rehabilitation	2,000	**(120)**	1,880
Bridges - Numbered Highways	4,299	**(59)**	4,240
Other Roads	1,849	**40**	1,889
Aviation/Yukon Airports			
Airports	10,483	**18**	10,501
SUPPLY SERVICES			
Central Stores	40	**19**	59
PROPERTY MANAGEMENT			
Capital Construction and Maintenance	3,820	**(500)**	3,320
TOTAL OF OTHER CAPITAL PROJECTS	13,864	**0**	13,864
TOTAL CAPITAL EXPENDITURES	83,780	**4,656**	88,436

HIGHWAYS AND PUBLIC WORKS

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
CAPITAL RECOVERIES			
INFORMATION AND COMMUNICATIONS TECHNOLOGY			
Systems Development	28	**6**	34
TRANSPORTATION DIVISION			
Alaska Highway			
- Shakwak	24,450	**5,000**	29,450
- Canadian Strategic Infrastructure Fund	5,858	**(105)**	5,753
Bridge Rehabilitation	765	**224**	989
Airports			
- Whitehorse CATSA Security Renovations	790	**150**	940
SUPPLY SERVICES			
Sale of Government Surplus Equipment	15	**8**	23
TOTAL OF OTHER CAPITAL RECOVERIES	5,146	**0**	5,146
TOTAL CAPITAL RECOVERIES	37,052	**5,283**	42,335

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JUSTICE

Yukon
Government

VOTE 08
DEPARTMENT OF JUSTICE

MINISTER

Hon. J. Edzerza

DEPUTY MINISTER

D. Cooley

DEPARTMENTAL OBJECTIVE

- The Yukon Department of Justice operates to:
  - enhance public confidence in, and respect for, the law and society;
  - promote an open and accessible system of justice that provides fair and equal services to all Yukon citizens;
  - ensure that the administration of justice operates for the benefit of all persons in Yukon;
  - work toward an effective and responsive correctional system to manage offenders in ways that promote rehabilitation and ensure public safety;
  - ensure that the Government of Yukon receives high quality and cost-effective legal services;
  - promote effective policing, crime prevention and community justice initiatives in our communities; and
  - encourage respect for individual, collective and human rights.

FINANCIAL SUMMARY ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
Operation and Maintenance Expenditures	39,498	7	39,505
Amortization Expense	573	0	573
Operation and Maintenance Recoveries	2,326	7	2,333
Revenue	608	0	608
Capital Expenditures	2,185	36	2,221
Capital Recoveries	138	0	138

JUSTICE

DETAILS ($000s)	2005-06 VOTED TO DATE	SUPPLE-MENTARY NO. 2	2005-06 REVISED VOTE
OPERATION AND MAINTENANCE EXPENDITURES			
COMMUNITY AND CORRECTIONAL SERVICES	9,872	**7**	9,879
TOTAL OF OTHER O&M PROGRAMS	29,626	**0**	29,626
TOTAL O&M EXPENDITURES	39,498	**7**	39,505
OPERATION AND MAINTENANCE RECOVERIES			
COMMUNITY AND CORRECTIONAL SERVICES			
Outreach Worker - Province of British Columbia	3	**7**	10
TOTAL OF OTHER O&M RECOVERIES	2,323	**0**	2,323
TOTAL O&M RECOVERIES	2,326	**7**	2,333
CAPITAL EXPENDITURES			
COMMUNITY AND CORRECTIONAL SERVICES			
Correctional Facilities Renovations	419	**36**	455
TOTAL OF OTHER CAPITAL PROJECTS	1,766	**0**	1,766
TOTAL CAPITAL EXPENDITURES	2,185	**36**	2,221

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